

AN ACT

relating to the use of revenue from the hotel occupancy tax by certain counties.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 352.1033, Tax Code, is amended by amending Subsection (a) and adding Subsections (c) and (d) to read as follows:

(a) Subject to Subsection (c), the ~~The~~ revenue from a tax imposed under this chapter by a county that borders the Gulf of Mexico authorized to impose the tax by Section 352.002(a)(6) may be used only to:

- (1) clean public beaches;
- (2) acquire, furnish, or maintain facilities, including parks, that enhance public access to beaches;
- (3) provide and maintain public restrooms on or adjacent to beaches or beach access facilities;
- (4) provide and maintain litter containers on or adjacent to beaches or beach access facilities;
- (5) create, renovate, promote, and maintain parks adjacent to bays, rivers, and other navigable waterways if the county does not operate a public beach on the Gulf of Mexico; and
- (6) advertise and conduct solicitations and promotional programs to attract tourists and convention delegates or registrants to the county or its vicinity, any of which may be

1 conducted by the county or through contracts with persons or
2 organizations selected by the county.

3 (c) In addition to the uses allowed by Subsection (a), a
4 county authorized to impose a tax under this chapter by Section
5 352.002(a)(6) that has a population of 50,000 or less and in which
6 there is located at least one state park and one national wildlife
7 refuge may use the revenue from the tax to:

8 (1) acquire, construct, furnish, or maintain
9 facilities, such as aquariums, birding centers and viewing sites,
10 history and art centers, and nature centers and trails;

11 (2) advertise and conduct solicitations and
12 promotional programs to attract conventions and visitors; and

13 (3) provide and maintain public restrooms and litter
14 containers on public land in an area that is a tourism venue.

15 (d) The limitation prescribed by Subsection (b) does not
16 apply to the use of revenue from a tax imposed under this chapter by
17 a county to which Subsection (c) applies.

18 SECTION 2. This Act takes effect immediately if it receives
19 a vote of two-thirds of all the members elected to each house, as
20 provided by Section 39, Article III, Texas Constitution. If this
21 Act does not receive the vote necessary for immediate effect, this
22 Act takes effect September 1, 2011.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 804 passed the Senate on April 7, 2011, by the following vote: Yeas 31, Nays 0; and that the Senate concurred in House amendment on May 25, 2011, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 804 passed the House, with amendment, on May 23, 2011, by the following vote: Yeas 142, Nays 0, one present not voting.

Chief Clerk of the House

Approved:

Date

Governor